

**ASSEMBLY BILL**

**No. 454**

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**Introduced by Assembly Member Berryhill**

February 20, 2007

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An act to amend Section 55322 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 454, as introduced, Berryhill. Taxpayers' Rights Advocate.

Existing law establishes the position of the Taxpayers' Rights Advocate, with respect to specified fees administered by the State Board of Equalization, and specifies his or her responsibilities.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 55322 of the Revenue and Taxation Code  
2 is amended to read:  
3 55322. (a) The board shall establish the position of the  
4 Taxpayers' Rights Advocate. The advocate, or his or her designee,  
5 shall be responsible for facilitating resolution of taxpayer  
6 complaints and problems, including any taxpayer complaints  
7 regarding unsatisfactory treatment of taxpayers by board  
8 employees, and staying actions where taxpayers have suffered or  
9 will suffer irreparable loss as the result of those actions. Applicable  
10 statutes of limitation shall be tolled during the pendency of a stay.

- 1 Any penalties and interest that would otherwise accrue shall not
- 2 be affected by the granting of a stay.
- 3 (b) The advocate shall report directly to the executive officer
- 4 of the board.